



Maricopa County

Department of Finance

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Date: September 20, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 10-11 Executive Summary – August 2010

Attached is the General Fund and Detention Fund financial activity through August 31, 2010. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$35.3m over the estimate that was used when preparing the FY 10-11 budget.

Ending fund balances are classified as restricted, committed, or unassigned as appropriate in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). For the General Fund, this includes amounts to cover cash shortfalls during the fiscal year for budget stabilization. Any remaining amounts that are not restricted or committed in the General Fund are unassigned.

The 2010 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 15 percent, and for departments with negative variances in either their operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$1,085,493:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$1.0m or 1.8 percent. The FY 10-11 Sales Tax revenue budget of \$369.7m reflects an increase of 2.0 percent from the FY 09-10 forecast, which is below the FY 10-11 Pessimistic forecast from Elliot D. Pollack (EDP) of 4.0 percent. EDP has since revised their forecast, and the Pessimistic scenario is equivalent to the budget estimate. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.

In the August 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the July collections reflect June sales, which was the first month of the temporary one-cent sales tax increase. Excluding the temporary one-cent sales tax increase, the July 2010 sales tax collections were down 3.1 percent compared to July 2009.

The temporary one-cent sales tax increase generated revenue below forecast. However, collections of the temporary tax are expected to increase over the next several months as the impact of exemptions to the rate decreases.

According to The Arizona Republic on August 20, 2010, Arizona has lost so many jobs in the recession that it may take another four to six years for the State to return to the job levels it reported at the beginning of 2008. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$2,015,951):** The FY 10-11 Property Tax revenue reflects a YTD negative budget variance of \$2.0m or 32.2 percent. The FY 10-11 Property Tax revenue budget of \$487.3m reflects no change from the FY 09-10 budget and levy. The budget also includes an estimated delinquency rate. On October 1, 2010, the first half of the property taxes is due. Unpaid property taxes after November 1, 2010, are considered delinquent. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$544,842):** The FY 10-11 VLT revenue reflects a YTD negative budget variance of \$544.8 thousand or 2.5 percent. The FY 10-11 VLT revenue budget of \$113.3m is based on the FY 10-11 Pessimistic forecast from EDP, which reflects no change from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$84,026):** The FY 10-11 Intergovernmental revenue reflects a YTD negative budget variance of \$84.0 thousand or 63.5 percent. The negative variance is primarily related to Payment Lieu of Taxes (PILT) and Sheriff's Office revenues being under budget.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,538,844:** Current YTD expenditures are 2.1 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Juvenile Probation (Judicial Branch), Legal Defender (Public Defense System), Elections, Public Health, and Sheriff's Office, respectively.
- **Supplies Expenditures (Operating) YTD variance of \$670,754:** Current YTD expenditures are 34.7 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office, Clerk of the Superior Court, Assessor, Elections, Adult Probation (Judicial Branch), Medical Examiner, and Public Health, respectively.
- **Services Expenditures (Operating) YTD variance of \$7,795,120:** Current YTD expenditure are 32.2 percent under budget. Non-Departmental comprises most of the positive variance as the following activities are under budget: contingencies in Non-Departmental, administrative services, executive management, and IT infrastructure such as data network. The remaining variance is comprised of facilities development, construction and maintenance expenditures for Public Works being under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$9,429,600:** Current YTD expenditures are 21.4 percent under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State, as well as, the special FY 10-11 State contribution of \$28.6m. The \$28.6m contribution was budgeted assuming payment of one-twelfth of the total amount each month, but no payments have been made yet through August, resulting in a positive

variance of \$4.8m. The remaining variance is due to posting \$4.6m of the Federal Medical Assistance Percentages (FMAP) savings in the ALTCS contribution in the operating budget instead of the non-recurring budget, as it was budgeted. This will be corrected during September 2010.

- ***Debt Service Expenditures (Operating) YTD variance of \$515,037:*** Current YTD expenditures are 78.2 percent under budget. The largest positive variance is comprised of IT infrastructure expenditures being under budget for various departments.
- ***Capital Outlay Expenditures (Operating) YTD variance of \$295,762:*** Current YTD expenditures are 137.1 percent under budget. Non-Departmental comprises most of the positive variance as fleet procurement and removal expenditures are under budget.
- ***Total Non-Recurring Expenditures YTD variance of (\$547,394):*** Current YTD expenditures are 0.3 percent over budget. The negative variance is extremely insignificant to the total non-recurring budgeted expenditures. However, the expenditures incurred to date of \$203.3m are material to the total expenditure of the General Fund. The majority of the expenditures incurred are related to budgeted debt service payments and transfers of \$187.0m from the General Fund to the General Fund County Improvement Fund and the Technology Capital Improvement Fund. The negative variance is due to posting \$4.6m of FMAP savings in the ALTCS contribution in the operating budget instead of the non-recurring budget, as it was budgeted (see commentary above on Intergovernmental Payments).

General Fund Departmental Expenditure Variances

Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$3,098): Current YTD expenditures are 5.3 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Call Center Expenditures (Operating) YTD variance of (\$3,840): Current YTD expenditures are 1.6 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

County Attorney Civil Expenditures (Operating) YTD variance of (\$5,118): Current YTD expenditures are 0.9 percent over budget. The County Attorney is responsible for payment for several bar complaints against various Deputy County Attorneys. An invoice of \$86,000 was paid in August which exceeded all estimates for legal services for one month. Absent this cost, the Civil Division would have come in \$80,000 under budget.

Public Defense System Expenditures (Total) YTD variance of \$532,181: Current YTD expenditures for the constellation are 4.3 percent under budget. However, there are negative variances for Public Defender (\$51,039), Juvenile Defender (\$4,216), and Non-Recurring expenditures (\$16,886) that are offset by savings in other offices of the Public Defense System.

- ***Public Defender Expenditures (Operating) YTD variance of (\$51,039):*** Current YTD expenditures in the department are 0.9 percent over budget. This department is not meeting budgeted salary savings, but the money being spent on in-house attorneys is far less than the outside counsel alternative. Therefore, the overall system's expenditures would be even greater, if not for this relatively-small, but necessary negative variance.
- ***Juvenile Defender Expenditures (Operating) YTD variance of (\$4,216):*** Current YTD expenditures in the department are 0.6 percent over budget. This department's current variance is a budget calendarization issue. Three months of rent (\$16,388 each) were paid through August. The calendarization issue will resolve by fiscal year end. The department is expected to finish the year within budget.

- **Public Defense System Expenditures (Non-Recurring) YTD variance of (\$16,886):** Current YTD Non-Recurring expenditures for the constellation are 3.9 percent over budget. The entire budget and the negative variance is in the Office of Contract Counsel. One-time capital case expenditures are exceeding YTD budget in one-time funds. The expenditures are the result of ongoing expenses for mandated contract legal representation on capital cases, exacerbated by the fact that a large number of cases have been resolved in a short period of time.

Public Works Expenditures (Non-Recurring) YTD variance of (\$1,206,272): The current variance reflects expenditures that have varied in Non-Recurring/Non Project from the calendarized budget. Collectively, all Public Works Non-Recurring projects are within budget.

Health Care Programs Expenditures (Non-Recurring) YTD variance of (\$4,399,350): The negative variance is due to posting \$4.6m of FMAP savings in the ALTCS contribution in the operating budget instead of the non-recurring budget as it was budgeted (see commentary above on Intergovernmental Payments).

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$934,580:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$934.5 thousand or 5.5 percent. The FY 10-11 Jail Tax revenue budget of \$104.2m reflects no change from the FY 09-10 forecast, which is below the FY 10-11 Pessimistic forecast from EDP. EDP has since revised its Pessimistic forecast which is now nearly equal to the budget estimate. As noted previously, the sales tax decline is partially attributable to the high unemployment rate as consumers are spending less. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$224,948):** Current YTD expenditures are 4.3 percent over budget. The negative variance is primarily related to the Jail Per Diem and Booking fees.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,610,535:** Current YTD expenditures are 4.2 percent under budget. Departments under budget that make up the largest portion of this variance are Juvenile Probation (Judicial Branch), Sheriff's Office, and Correctional Health, respectively.
- **Services Expenditures (Operating) YTD variance of \$5,590,832:** Current YTD expenditures are 47.8 percent under budget. The positive variance is comprised of Non-Departmental general government contingencies and Public Works capital facilities development expenditures being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$96,985:** Current YTD expenditures are 73.9 percent under budget. Most of the positive variance is comprised of IT infrastructure debt related expenditures being under budget.

Detention Fund Departmental Expenditure Variance

Public Works Expenditures (Non-Recurring) YTD variance of (\$886,613): The current variance reflects expenditures that have varied in Non-Recurring/Non-Project from the calendarized budget. Collectively, all Public Works Non-Recurring projects are within budget.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of (\$386,622):*** The FY 10-11 State-Shared Highway User YTD actual revenue of \$14,595,893 is less than budgeted YTD revenue of \$14,982,515 resulting in a negative budget variance of \$386.6 thousand or 2.6 percent. The FY 10-11 HURF revenue of \$88.1m is based on the FY 10-11 Pessimistic forecast from EDP, which reflects an increase of 4.0 percent from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Please review and let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Finance Managers



General Fund

Executive Summary

As of August 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	60,427,103	61,512,596	1,085,493
Property Taxes	487,350,934	6,252,222	4,236,271	(2,015,951)
Vehicle License Taxes	113,380,026	21,974,530	21,429,688	(544,842)
Intergovernmental	14,101,475	132,413	48,387	(84,026)
Miscellaneous	80,365,452	11,556,658	11,568,949	12,291
Interest	-	-	71	71
Transfers In	10,621,605	1,770,268	1,770,255	(13)
Total Operating Revenues	1,075,560,244	102,113,194	100,566,218	(1,546,976)
Total Non-Recurring Revenues	8,445,034	1,424,431	1,398,960	(25,471)
Total Revenues	1,084,005,278	103,537,625	101,965,177	(1,572,448)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,537,240	73,018,466	71,479,622	1,538,844
Supplies	9,978,011	1,934,121	1,263,367	670,754
Services	177,925,769	24,179,990	16,384,870	7,795,120
Intergovernmental Payments	266,641,186	44,085,081	34,655,481	9,429,600
Debt Service	4,067,110	658,728	143,691	515,037
Capital Outlay	1,288,755	215,662	(80,100)	295,762
Transfers Out	184,122,173	37,031,893	37,031,893	-
Total Operating Expenditures	1,075,560,244	181,123,941	160,878,825	20,245,116
Total Non-Recurring Expenditures	299,589,613	202,781,036	203,328,430	(547,394)
Total Expenditures	1,375,149,857	383,904,977	364,207,255	19,697,722

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(280,367,352)	(262,242,077)	18,125,275
Beginning Fund Balance (unaudited)	453,144,579	453,144,579	488,500,240	35,355,661
Revenues	1,084,005,278	103,537,625	101,965,177	(1,572,448)
Expenditures	1,375,149,857	383,904,977	364,207,255	19,697,722
Ending Fund Balance	162,000,000	172,777,227	226,258,163	53,480,936
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	10,777,227	64,258,163	53,480,936

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of August 31, 2010

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,117,643	4,011,315	3,740,090	271,225	6.76 %
BOARD OF SUPERVISORS D1 F100	346,428	59,765	59,037	728	1.22 %
BOARD OF SUPERVISORS D2 F100	346,428	58,733	61,831	(3,098)	(5.28) %
BOARD OF SUPERVISORS D3 F100	346,428	58,335	56,695	1,640	2.81 %
BOARD OF SUPERVISORS D4 F100	346,428	60,490	57,073	3,417	5.65 %
BOARD OF SUPERVISORS D5 F100	346,428	70,438	50,626	19,812	28.13 %
CALL CENTER F100	1,363,590	235,254	239,094	(3,840)	(1.63) %
CLERK OF THE BOARD F100	1,243,944	208,617	112,566	96,051	46.04 %
COUNTY MANAGER F100	5,251,362	867,864	387,129	480,735	55.39 %
ELECTIONS F100	20,300,000	2,064,851	1,987,147	77,704	3.76 %
ENTERPRISE TECHNOLOGY F100	7,181,486	1,597,027	754,851	842,176	52.73 %
FINANCE F100	3,248,204	543,052	526,048	17,004	3.13 %
GENERAL COUNSEL F100	5,879,933	976,177	521,789	454,388	46.55 %
INTERNAL AUDIT F100	1,572,354	268,045	251,098	16,947	6.32 %
MANAGEMENT AND BUDGET F100	3,311,167	539,153	482,974	56,179	10.42 %
MATERIALS MANAGEMENT F100	2,021,461	326,490	264,269	62,221	19.06 %
PUBLIC WORKS F100	45,575,611	7,750,734	3,521,553	4,229,181	54.56 %
RECORDER F100	2,095,117	352,002	297,049	54,953	15.61 %
RESEARCH AND REPORTING F100	322,241	59,355	54,590	4,765	8.03 %
SPECIAL LITIGATION F100	1,995,953	320,575	297,396	23,179	7.23 %
TREASURER F100	3,865,769	667,379	640,554	26,825	4.02 %
WORKFORCE MGMT AND DEV F100	2,923,840	497,479	487,159	10,320	2.07 %
Subtotal	133,001,815	21,593,130	14,850,617	6,742,513	31.23 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	5,088,535	4,693,042	395,493	7.77 %
CONSTABLES F100	2,702,337	477,376	407,731	69,645	14.59 %
CORRECTIONAL HEALTH F100	3,071,763	514,356	503,380	10,976	2.13 %
COUNTY ATTORNEY CIVIL F100	4,085,224	851,707	856,825	(5,118)	(0.60) %
COUNTY ATTORNEY F100	56,803,893	9,686,816	9,427,953	258,863	2.67 %
EMERGENCY MANAGEMENT F100	173,881	29,300	26,805	2,495	8.51 %
JUDICIAL BRANCH *	145,799,447	24,828,440	23,575,938	1,252,502	5.04 %
JUSTICE COURTS F100	14,353,098	2,424,872	2,420,263	4,609	0.19 %
MEDICAL EXAMINER F100	6,757,790	1,146,802	1,074,569	72,233	6.30 %
PUBLIC DEFENSE SYSTEM *	84,000,923	12,237,864	11,705,683	532,181	4.35 %
PUBLIC FIDUCIARY F100	2,459,102	394,688	372,106	22,582	5.72 %
SHERIFF F100	61,380,923	10,457,423	10,024,154	433,269	4.14 %
Subtotal	411,773,680	68,138,179	65,088,450	3,049,729	4.48 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	42,984	42,984	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	717,200	567,083	150,117	20.93 %
HUMAN SERVICES F100	2,063,610	152,486	18,286	134,200	88.01 %
PUBLIC HEALTH F100	10,787,840	2,019,547	1,676,562	342,985	16.98 %
Subtotal	16,988,193	2,932,217	2,304,916	627,301	21.39 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	109,887	72,407	37,480	34.11 %
Subtotal	693,436	109,887	72,407	37,480	34.11 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,298,381	444,873	308,415	136,458	30.67 %
Subtotal	2,298,381	444,873	308,415	136,458	30.67 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	215,648,424	35,532,572	34,771,287	761,285	2.14 %
NON DEPARTMENTAL F100	594,745,928	255,154,119	246,811,163	8,342,956	3.27 %
Subtotal	810,394,352	290,686,691	281,582,450	9,104,241	3.13 %
Total Expenditures	1,375,149,857	383,904,977	364,207,255	19,697,722	5.13 %

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency (Grouped Appropriations)

As of August 31, 2010

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	58,564,143	9,754,155	9,362,069	392,086	4.02 %
JUVENILE PROBATION F100	16,124,198	2,728,080	2,339,498	388,582	14.24 %
SUPERIOR COURT F100	71,111,106	12,346,205	11,874,372	471,833	3.82 %
Total Judicial Branch	145,799,447	24,828,440	23,575,938	1,252,502	5.04 %
Public Defense System	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONTRACT COUNSEL F100	25,275,922	2,497,510	2,210,413	287,097	11.50 %
JUVENILE DEFENDER F100	4,570,802	719,243	723,459	(4,216)	(0.59) %
LEGAL ADVOCATE F100	9,231,434	1,512,245	1,424,760	87,485	5.79 %
LEGAL DEFENDER F100	10,721,597	1,756,969	1,544,116	212,853	12.11 %
PUBLIC DEFENDER F100	34,201,168	5,751,897	5,802,936	(51,039)	(0.89) %
Total Public Defense System	84,000,923	12,237,864	11,705,683	532,181	4.35 %



Detention Fund

Executive Summary

As of August 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	17,069,933	18,004,513	934,580
Intergovernmental	31,570,240	5,261,704	5,036,756	(224,948)
Transfers In	176,466,336	29,411,056	29,411,056	-
Total Operating Revenues	312,253,563	51,742,693	52,452,325	709,632
Total Non-Recurring Revenues	2,600,000	-	-	-
Total Revenues	314,853,563	51,742,693	52,452,325	709,632

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	38,539,662	36,929,127	1,610,535
Supplies	11,703,407	2,029,337	2,137,845	(108,508)
Services	70,025,998	11,685,213	6,094,381	5,590,832
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	131,202	34,217	96,985
Capital Outlay	567,665	94,613	81,438	13,175
Total Operating Expenditures	312,253,563	52,480,027	45,278,431	7,201,596
Total Non-Recurring Expenditures	223,196,444	198,099,069	197,329,523	769,546
Total Expenditures	535,450,007	250,579,096	242,607,954	7,971,142

Excess (Deficiency) of Revenues Over Expenditures

	(220,596,444)	(198,836,403)	(190,155,629)	8,680,774
Beginning Fund Balance (unaudited)	220,596,444	220,596,444	220,304,576	(291,868)
Revenues	314,853,563	51,742,693	52,452,325	709,632
Expenditures	535,450,007	250,579,096	242,607,954	7,971,142
Ending Fund Balance	-	21,760,041	30,148,947	8,388,906
Restricted Fund Balance	-	21,760,041	30,148,947	8,388,906
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of August 31, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	8,644,858	8,192,209	452,649	5.24%
COUNTY MANAGER F255	1,458,856	242,454	168,671	73,783	30.43%
JUVENILE PROBATION F255	33,206,895	5,564,574	4,787,709	776,865	13.96%
NON DEPARTMENTAL F255	228,469,579	200,624,808	197,404,267	3,220,541	1.61%
PUBLIC WORKS F255	28,057,549	4,754,581	1,836,277	2,918,304	61.38%
SHERIFF F255	182,632,904	30,747,821	30,218,820	529,001	1.72%
Total Expenditures	535,450,007	250,579,096	242,607,954	7,971,142	3.18%

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of August 31, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	3,831,315	3,740,090	91,225	2.38 %
BOARD OF SUPERVISORS D1 F100	346,428	59,765	59,037	728	1.22 %
BOARD OF SUPERVISORS D2 F100	346,428	58,733	61,831	(3,098)	(5.28) %
BOARD OF SUPERVISORS D3 F100	346,428	58,335	56,695	1,640	2.81 %
BOARD OF SUPERVISORS D4 F100	346,428	60,490	57,073	3,417	5.65 %
BOARD OF SUPERVISORS D5 F100	346,428	70,438	50,626	19,812	28.13 %
CALL CENTER F100	1,363,590	235,254	239,094	(3,840)	(1.63) %
CLERK OF THE BOARD F100	660,693	111,248	99,617	11,631	10.45 %
COUNTY MANAGER F100	2,802,434	459,696	387,129	72,567	15.79 %
ELECTIONS F100	20,300,000	2,064,851	1,987,147	77,704	3.76 %
ENTERPRISE TECHNOLOGY F100	6,892,486	1,508,170	754,851	753,319	49.95 %
FINANCE F100	3,248,204	543,052	526,048	17,004	3.13 %
GENERAL COUNSEL F100	5,835,533	976,177	521,789	454,388	46.55 %
INTERNAL AUDIT F100	1,572,354	268,045	251,098	16,947	6.32 %
MANAGEMENT AND BUDGET F100	3,311,167	539,153	482,974	56,179	10.42 %
MATERIALS MANAGEMENT F100	1,952,701	314,100	254,223	59,877	19.06 %
PUBLIC WORKS F100	44,514,611	7,544,024	3,515,992	4,028,032	53.39 %
RECORDER F100	2,095,117	352,002	297,049	54,953	15.61 %
RESEARCH AND REPORTING F100	322,241	59,355	54,590	4,765	8.03 %
SPECIAL LITIGATION F100	1,944,953	320,575	297,396	23,179	7.23 %
TREASURER F100	3,865,769	667,379	640,554	26,825	4.02 %
WORKFORCE MGMT AND DEV F100	2,923,840	497,479	487,159	10,320	2.07 %
Subtotal	128,130,476	20,599,636	14,822,062	5,777,574	28.05 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	5,088,535	4,693,042	395,493	7.77 %
CONSTABLES F100	2,429,547	408,401	407,731	670	0.16 %
CORRECTIONAL HEALTH F100	3,071,763	514,356	503,380	10,976	2.13 %
COUNTY ATTORNEY CIVIL F100	3,383,769	563,963	569,083	(5,120)	(0.91) %
COUNTY ATTORNEY F100	56,803,893	9,686,816	9,427,953	258,863	2.67 %
EMERGENCY MANAGEMENT F100	173,881	29,300	26,805	2,495	8.51 %
JUDICIAL BRANCH *	145,799,447	24,828,440	23,575,938	1,252,502	5.04 %
JUSTICE COURTS F100	14,353,098	2,424,872	2,420,263	4,609	0.19 %
MEDICAL EXAMINER F100	6,757,790	1,146,802	1,074,569	72,233	6.30 %
PUBLIC DEFENSE SYSTEM *	79,620,654	11,808,081	11,259,014	549,067	4.65 %
PUBLIC FIDUCIARY F100	2,459,102	394,688	372,106	22,582	5.72 %
SHERIFF F100	61,380,923	10,457,423	10,024,154	433,269	4.14 %
Subtotal	406,419,166	67,351,677	64,354,038	2,997,639	4.45 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	42,984	42,984	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	629,200	567,083	62,117	9.87 %
HUMAN SERVICES F100	2,063,610	152,486	18,286	134,200	88.01 %
PUBLIC HEALTH F100	10,787,840	2,019,547	1,676,562	342,985	16.98 %
Subtotal	16,900,193	2,844,217	2,304,916	539,301	18.96 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	109,887	72,407	37,480	34.11 %
Subtotal	693,436	109,887	72,407	37,480	34.11 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,046,590	405,553	300,675	104,878	25.86 %
Subtotal	2,046,590	405,553	300,675	104,878	25.86 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	242,044,524	39,931,922	34,771,287	5,160,635	12.92 %
NON DEPARTMENTAL F100	279,325,859	49,881,049	44,253,439	5,627,610	11.28 %
Subtotal	521,370,383	89,812,971	79,024,726	10,788,245	12.01 %
Total Operating Expenditures	1,075,560,244	181,123,941	160,878,825	20,245,116	11.18 %

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.

Continued on next page



General Fund

Expenditures by Agency

As of August 31, 2010

Expenditures

Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	325,000	180,000	-	180,000	100.00 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	97,369	12,948	84,421	86.70 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,448,928	408,168	-	408,168	100.00 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	88,857	-	88,857	100.00 %
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	44,400	-	-	-	-
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	68,760	12,390	10,046	2,344	18.92 %
PUBLIC WORKS F100					
CACX - COURTS AREA - GENERAL	307,377	57,377	-	57,377	100.00 %
CCBI - CENTRAL COURT BLDG	3,450,000	575,000	8,589	566,411	98.51 %
DPTI - DURANGO PARKING GARAGE	450,000	75,000	-	75,000	100.00 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	81,372	-	81,372	100.00 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	66,666	11,245	55,421	83.13 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	16,800	-	16,800	100.00 %
GLDR - GLENDALE REG DAY REPORTING	85,000	21,250	-	21,250	100.00 %
JUST - COURT TOWER	-	-	(169)	169	-
NRNP - NON-RECURRING/NON-PROJECT	(8,341,906)	(1,457,565)	(251,293)	(1,206,272)	82.76 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	54,610	-	54,610	100.00 %
PPFE - PROGRAM FEES	600,000	183,400	32,501	150,899	82.28 %
RCCR - CODE COMPLIANCE RESERVE	200,000	33,400	-	33,400	100.00 %
SECR - BUILDING SECURITY PROJECTS	400,000	66,000	6,355	59,645	90.37 %
SFTY - LIFE/SAFETY PROJECTS	400,000	67,000	57,484	9,516	14.20 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	16,600	-	16,600	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	180,200	140,849	39,351	21.84 %
SWHS - SHERIFF WAREHOUSE	416,000	70,000	-	70,000	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	99,600	-	99,600	100.00 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	-	-	-	-
Subtotal	4,871,339	993,494	28,555	964,939	97.13 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	272,790	68,975	-	68,975	100.00 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	701,455	287,744	287,742	2	0.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	429,783	446,669	(16,886)	(3.93) %
Subtotal	5,354,514	786,502	734,411	52,091	6.62 %

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of August 31, 2010

Expenditures

Non-Recurring

Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ENVIRONMENTAL SERVICES F100 NRNP - NON-RECURRING/NON-PROJECT	88,000	88,000	-	88,000	100.00 %
Subtotal	88,000	88,000	-	88,000	100.00 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100 NRNP - NON-RECURRING/NON-PROJECT	251,791	39,320	7,740	31,580	80.32 %
Subtotal	251,791	39,320	7,740	31,580	80.32 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100 NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(4,399,350)	-	(4,399,350)	100.00 %
NON DEPARTMENTAL F100 NRNP - NON-RECURRING/NON-PROJECT	315,420,069	205,273,070	202,559,979	2,713,091	1.32 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	-	-	-
Subtotal	289,023,969	200,873,720	202,557,724	(1,684,004)	(0.84) %
Total Non-Recurring Expenditures	299,589,613	202,781,036	203,328,430	(547,394)	(0.27) %
Total Expenditures	1,375,149,857	383,904,977	364,207,255	19,697,722	5.13 %

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.



Detention Fund

Expenditures by Agency

As of August 31, 2010

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	8,579,185	8,186,396	392,789	4.58%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	242,454	168,671	73,783	30.43%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	5,564,574	4,787,709	776,865	13.96%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	2,887,688	80,557	2,807,131	97.21%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	4,541,645	1,836,277	2,705,368	59.57%
SHERIFF F255					
OPER - OPERATING	182,132,904	30,664,481	30,218,820	445,661	1.45%
Subtotal	312,253,563	52,480,027	45,278,431	7,201,596	13.72%
Total Operating Expenditures	312,253,563	52,480,027	45,278,431	7,201,596	13.72%

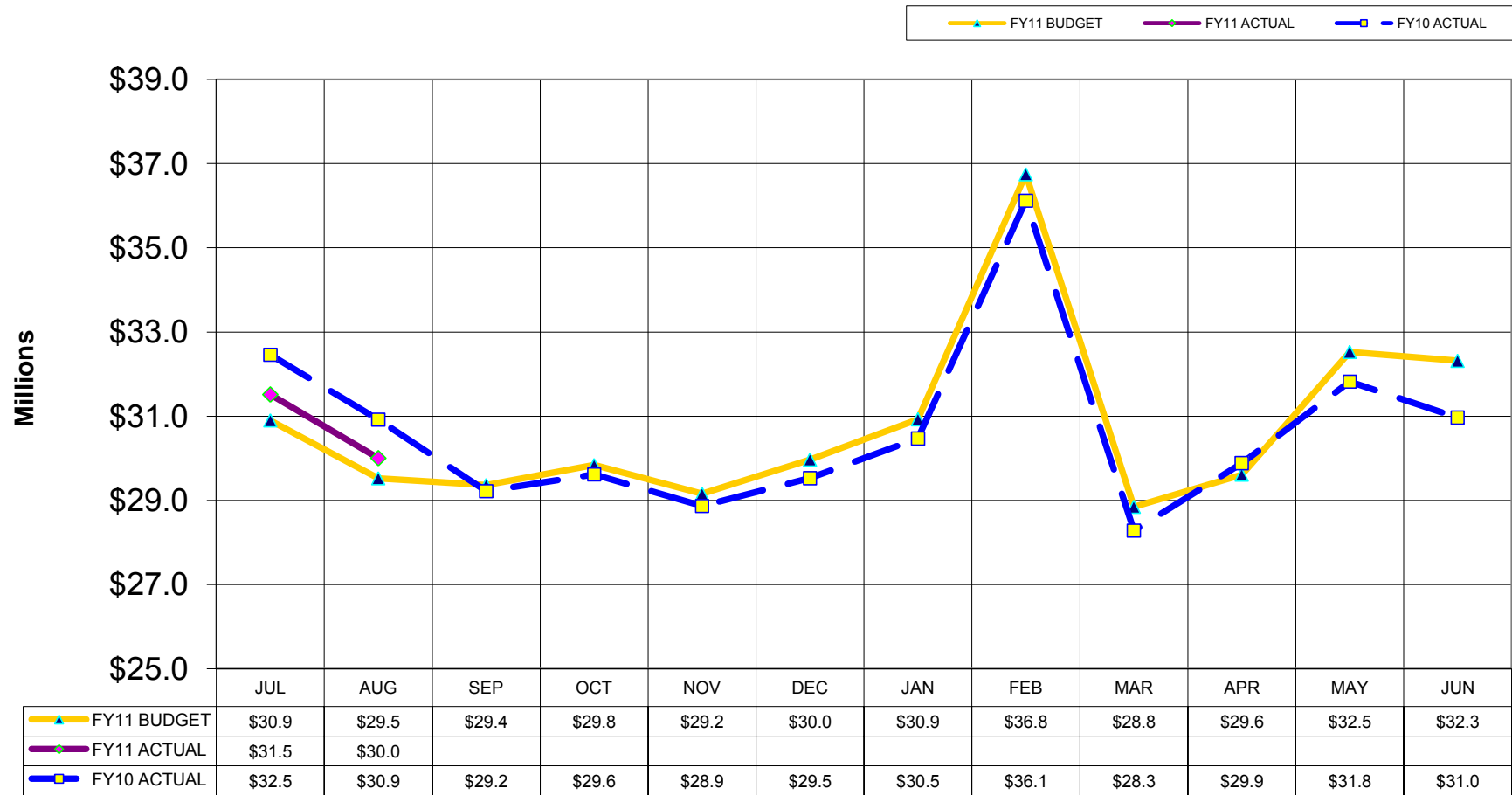
Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	65,673	5,813	59,860	91.15%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	197,737,120	197,323,710	413,410	0.21%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	46,000	-	46,000	100.00%
DDJS - DURANGO JAIL	300,981	50,000	-	50,000	100.00%
EJIS - ESTRELLA JAIL	1,535,066	255,850	245,442	10,408	4.07%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	41,666	-	41,666	100.00%
ENVR - ENVIRONMENTAL PROJECTS	100,000	16,666	-	16,666	100.00%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	112,416	-	112,416	100.00%
LBJC - LBJ COMPLEX	2,261,602	376,934	-	376,934	100.00%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(1,164,510)	(277,897)	(886,613)	76.14%
PPFE - PROGRAM FEES	400,000	66,666	4,220	62,446	93.67%
RCCR - CODE COMPLIANCE RESERVE	150,000	33,332	-	33,332	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	83,334	28,235	55,099	66.12%
SESS - SE SUBSTATION	377,730	62,956	-	62,956	100.00%
SFTY - LIFE/SAFETY PROJECTS	400,000	66,666	-	66,666	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	89,460	-	89,460	100.00%
SODC - GENERATOR SUPP SO DATA CTR	50,000	50,000	-	50,000	100.00%
SPEW - SHERIFF PROPERTY & EVIDENCE	41,149	10,500	-	10,500	100.00%
STAC - SHERIFF TRAINING ACADEMY	57,041	15,000	-	15,000	100.00%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	83,340	-	83,340	100.00%
Subtotal	223,196,444	198,099,069	197,329,523	769,546	0.39%
Total Non-Recurring Expenditures	223,196,444	198,099,069	197,329,523	769,546	0.39%
Total Expenditures	535,450,007	250,579,096	242,607,954	7,971,142	3.18%

Note: Totals may not foot due to rounding.

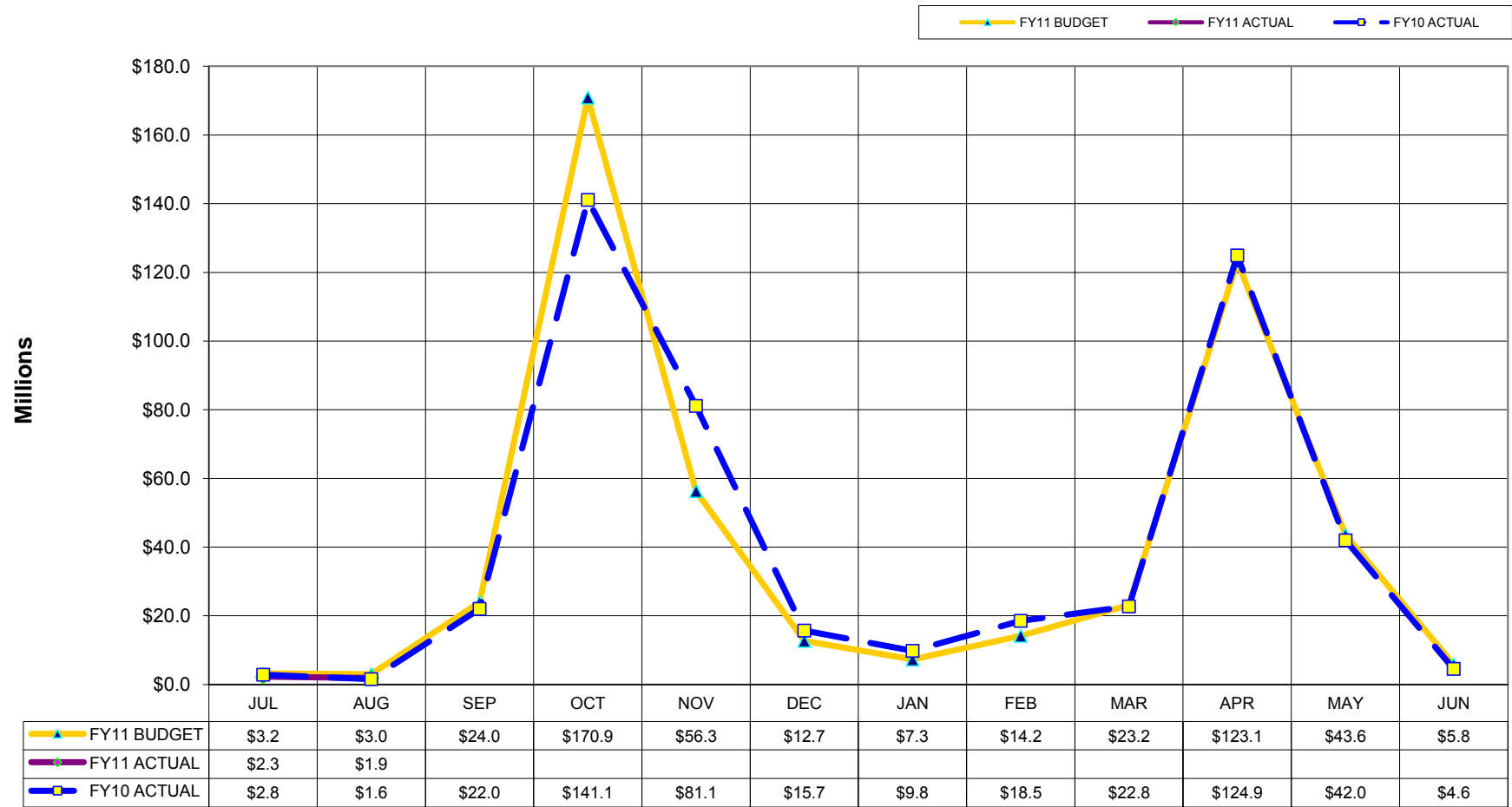
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



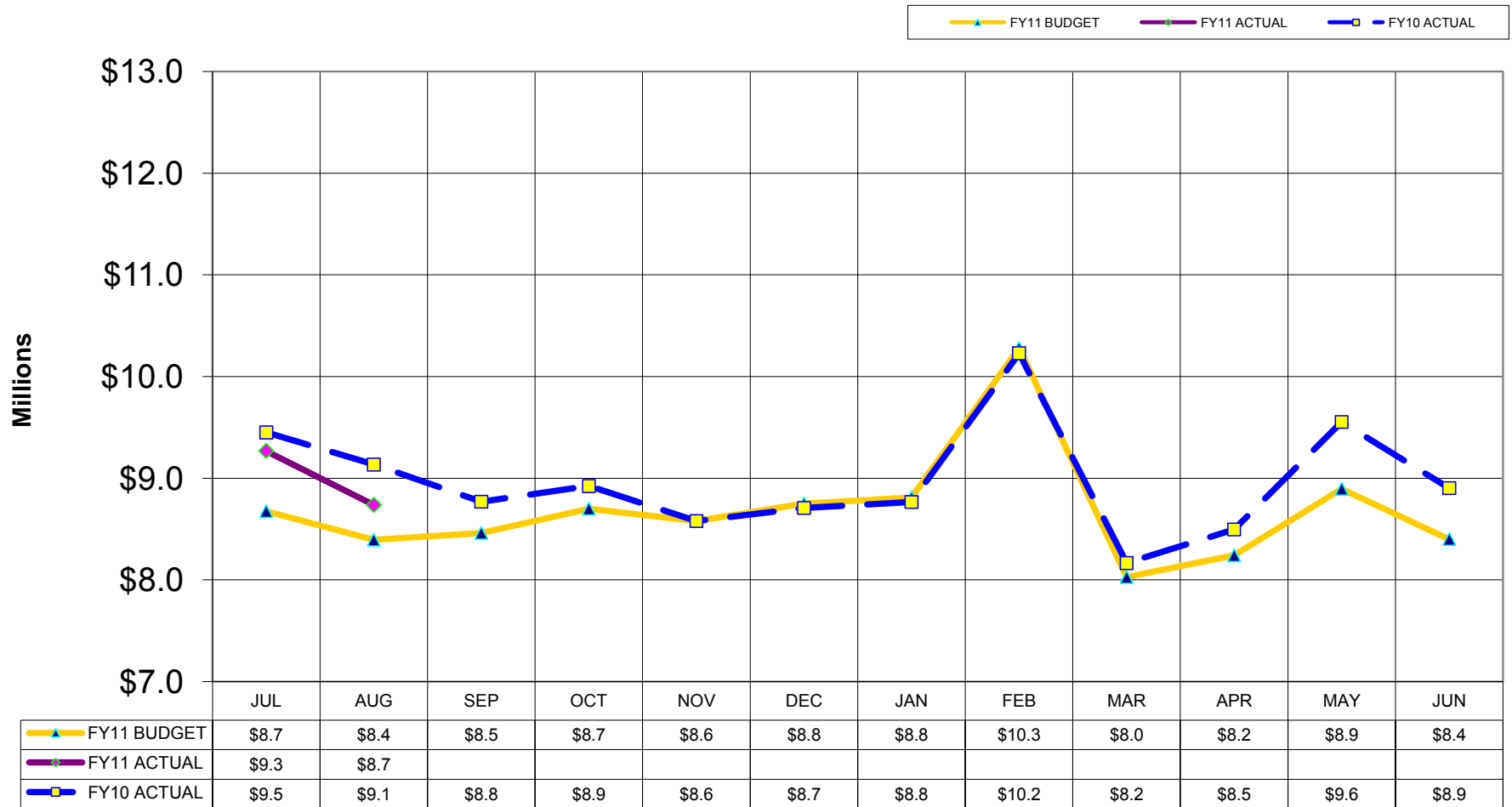
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



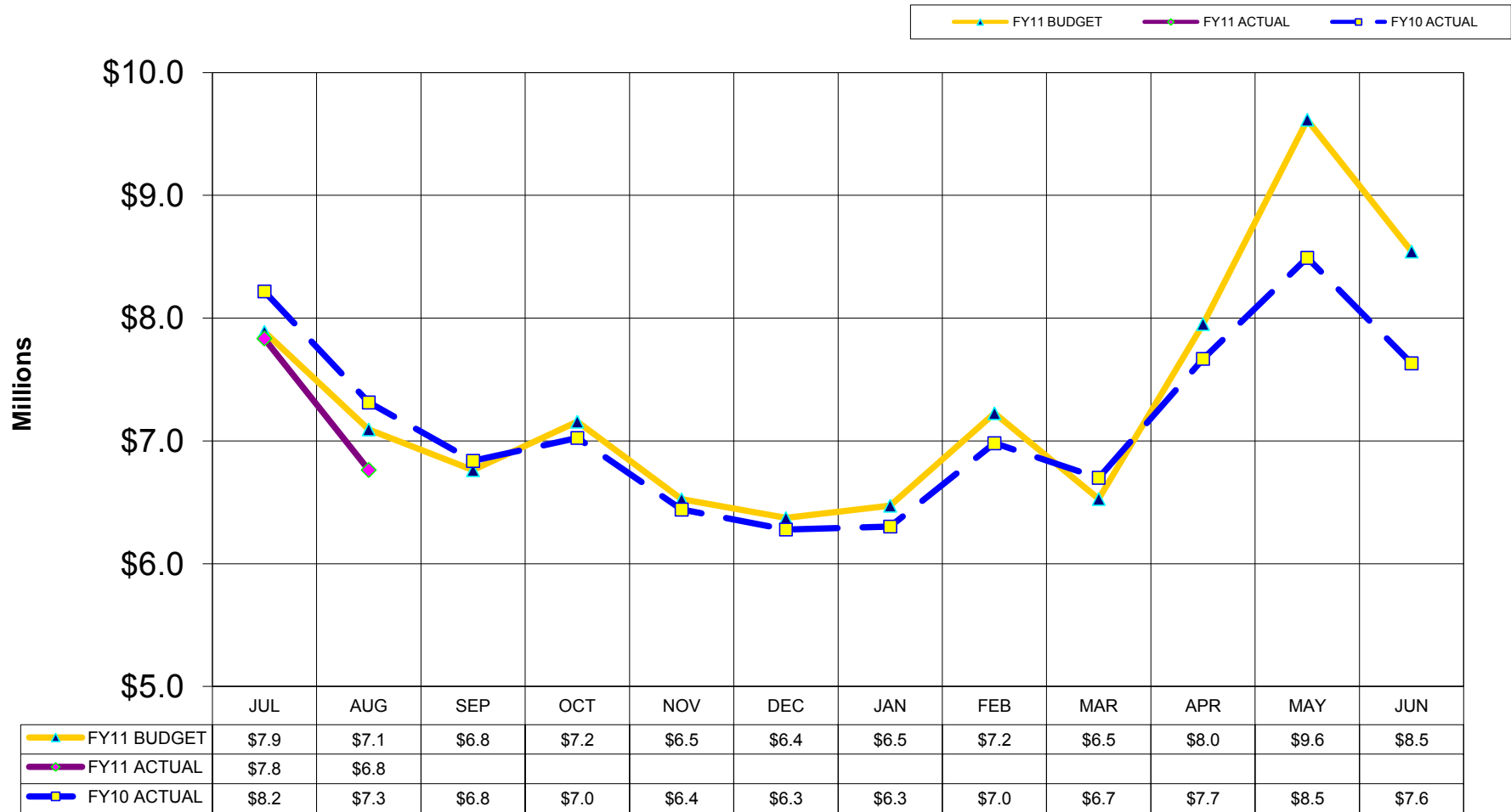
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Jail Tax Revenues Budget Vs. Actual



Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



Amounts are presented in the month when the cash payment is received (cash basis).